 Missouri Department of Natural Resources Administrative Policies and Procedures		
Chapter 7 Financial Management/Purchasing		
State Property Accountability (Fixed Asset) Procedure	Effective date	Revised
Number: 7.04-01	June 13, 2011	

REFERENCES

Control of Fixed Assets 15 CSR 40-2.031

State Fixed Assets RSMO 34.125

State Surplus Property Policies and Procedures:

<http://oa.mo.gov/sites/default/files/State%20procedures%20revised%203-14.docx>

DNR State Property Accountability (Fixed Asset) Policy 7.04:

<http://dnr.mo.gov/policies/7.04%20State%20Property%20Accountability.pdf>

DNR Fixed Asset Training Manual: [http://n-](http://n-nr1ntra.ads.state.mo.us/das/accounting/fixed-assets/documents/fixed-assets-training-manual.docx)

[nr1ntra.ads.state.mo.us/das/accounting/fixed-assets/documents/fixed-assets-training-manual.docx](http://n-nr1ntra.ads.state.mo.us/das/accounting/fixed-assets/documents/fixed-assets-training-manual.docx)

DEFINITIONS


Buyer: the person or entity who is receiving the surplus property. There are several types of buyers such as: a donee (not-for-profit, public service corporation), state agency or general public.

Missouri State Agency for Surplus Property (MOSASP): A section within the Office of Administration, Division of Purchasing and Materials Management charged with the responsibility for managing the State's surplus property.

Fixed Asset: tangible real or personal property, with a useful life of at least two (2) years and that meets the required thresholds. Cultural, archaeological and historic artifacts are excluded if the items are part of a collection (e.g. museum exhibit).

Fixed Asset Managers (FAM): Division, program, office or facility staff responsible for maintaining accurate fixed asset records, fixed asset document entry and conducting the annual fixed assets physical inventory. May also be referred to as the property custodian. The FAM may delegate some of the surplus functions to others within their program.

Fixed Asset Coordinator (FAC): Accounting Program staff responsible for monitoring fixed asset purchases, approving fixed asset documents and reconciling SAM II fixed assets.

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State property: fixed assets, supplies, equipment and other items purchased with state funds or donated.

Surplus property: Any tangible supplies, materials, or equipment for which the state has acquired ownership by means of purchase, donation, dedication, transfer, abandonment, exchange or any other lawful means, which is no longer needed by the department. This includes IT resources.


GUIDELINES AND PROCEDURES

These guidelines apply to all of DNR including offices outside of Jefferson City. Within these procedures exists references to instances where the Division of Administrative Support, General Services (GSP) will assist showing property, moving property or storing property. This only applies to the facilities located in Jefferson City. Areas outside Jefferson City will handle these functions themselves.

When an owner no longer has use for state property (herein referred to as property), the owner must follow some type of disposal method in order to dispose of the item. There are several methods for disposal and each method has slightly different procedures.

- Intra-Departmental Transfer
- Inter-Departmental Transfer
- Trade-In
- Purchase by a Donee
- Online Auction
- E-Waste
- Sealed Bid
- Local Disposal
 - Sell
 - Donate
 - Throw away/Recycle

FAMs and FAC are responsible for making all required entries into the SAM II Fixed Asset System according to the DNR State Property Accountability (Fixed Asset) Policy 7.04.

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Intra-Departmental Transfer

Internal transfers of property within the Department can be accommodated via email. The property owner is encouraged to notify staff of the availability of property via email or other means. The notice should include a description of the property and the fixed asset number if applicable. The interested buyer will respond to the owner stating the intent to accept the property. The property owner will confirm acceptance and copy the FAC. Once the transfer of property has been made, the FAM will record the proper entries into the SAM II Fixed Asset system.

Inter-Departmental Transfer

Transfer of property to another state agency is facilitated via completion of the MO 300-1254, Redistribution Authorization, (hereafter referred to as SS-2) as long as the funding source is the same and the property is valued at less than \$1,000. The SS-2 is to be completed by the FAM and submitted to GSP. GSP staff will make copies and route to MOSASP.

If the funding sources are different or if the property is valued at \$1,000 or more, the FAM must complete the form MO 300-1249, Report of State Owned Surplus Property, (hereafter referred to as SS-1) identifying the interested buyer. The FAM will submit the SS-1 to GSP who will make copies and route to MOSASP.


MOSASP will obtain confirmation of acceptance of property from the other agency, collect funds if applicable, sign the SS-1 or SS-2 and return the signed forms to GSP. GSP will send copies of the final SS-1 or SS-2 to the FAM and to the FAC.

The buyer will make arrangements with the FAM to pick up the property. GSP will assist if needed.

Once the transfer of property has been made, the FAM will record the proper entries into the SAM II Fixed Asset system.

Trade-In

Property may be used as trade-in when purchasing new items if the transaction is monetarily advantageous to DNR. Consideration must be given to the price of the new property with and without trade and the value of the property to be traded.

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The FAM must complete the SS-1 and include the details of the new purchase and trade-in value. The SS-1 is submitted to GSP. GSP will make a copy and forward the originals to MOSASP. If approved, MOSASP will sign the SS-1 and route back to GSP. GSP will route copies to the FAM and the FAC. At this point the FAM may proceed with making the new purchase.

Once the trade has been made, the FAM will record the proper entries into the SAM II Fixed Asset system.

Local Disposal

Local disposals may be requested for property that is determined to have little or no transfer or sale value. To request local disposal, the FAM completes the SS-1 requesting local disposal and routes it to GSP. GSP will copy the SS-1 and route to MOSASP.


MOSASP will review the request. If approved, MOSASP will attach a copy of the SS-1 to the local disposal authority form and return it to GSP. GSP will make copies and send to the FAMs.

The FAMs will have three options for local disposal: obtain a minimum of three bids for the item if DNR considers the property to be of value, award and deposit the proceeds to the appropriate funding source; determine if the property can be donated to another entity such as a not-for-profit; determine if the property can be recycled; or destroy the property by placing in a dumpster, landfill, etc.

Once the disposal is complete, the FAM completes the local disposal form and submits it to GSP. GSP will copy and route to MOSASP. The FAM will record the proper entries into the SAM II Fixed Asset system.

E-Waste

Property that will be disposed of via E-Waste (Electronic-Waste) such as: non-working computers or monitors, cables, keyboards, mice, radios, etc., the FAM will complete the SS-1 and submit to GSP. GSP will copy and route to MOSASP. MOSASP will approve and notify the FAM. The FAM will notify GSP and GSP will make arrangements to pick up the property and haul to MOSASP for E-Waste disposal. Once disposed, MOSASP will sign the completed SS-1 and provide a copy to GSP. GSP will route copies to the FAM and FAC and the FAM will record the proper entries into the SAM II Fixed Asset system.

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Special processes must be followed when disposing of computer related equipment. See the section related to Computers, Printers, and other IT Related Equipment below.

All Other Disposal Methods

For all other disposal methods (purchase by a donee, online auction, sealed bid), the FAM will complete the SS-1 and submit to GSP. GSP will copy and route to MOSASP. MOSASP will review the SS-1 and contact the FAM to determine the best method of disposal. MOSASP may determine that the property should be disposed of via E-Waste, local disposal or transfer to another state agency. If so, the procedures above will be followed.

FAMs may provide a preferred disposal method (e.g., online auction) by noting the preference on the SS-1. Appropriate additional information to facilitate that method (e.g., photograph) may also be provided along with the SS-1.

Once the method of disposal is determine, the FAMs must notify GSP of the agreed upon disposal method.


Purchase by a Donee

MOSASP will match a need of a donee to property listed on an SS-1. MOSASP will contact the donee and make them aware of the availability of the property. FAMs will show the property to the donee if necessary.

Donee will pay MOSASP for property and MOSASP will provide a receipt to both the donee and GSP. MOSASP will also provide GSP with a signed SS-1. GSP will forward copies to the FAM and FAC.

The donee will contact the FAM to make arrangements to pick up the property. GSP will provide assistance as needed. The buyer will sign the receipt to indicate proof of picking up the property.

The FAM will send copies of the receipt to GSP to close out the SS-1 and will record the proper entries into the SAM II Fixed Asset system.

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Online Auction

The FAM must take digital photos of all property to be surplus. Photos may not be more than 1.5 megapixel and a VGA setting should be used if the FAM has the capability. MOSASP may also request the user complete one of the “Online” description forms that can be found on the Intranet at <http://oa.mo.gov/purchasing/surplus-property/state-surplus-property-program> . Digital photos and online description form must be emailed or sent on a disk to MOSASP and copy GSP. (If photos are on disk, GSP does not need a copy.) MOSASP will post the items on Govdeals.com. FAMs will retain the property until the property is sold and if necessary; show the property to prospective buyers. GSP will assist if needed.

MOSASP will process the award at the end of the auction period and send a notification to the buyer and to GSP. GSP will forward a copy of the award to the FAM.

The buyer will submit their payment to MOSASP. MOSASP will then send a receipt to the buyer and to GSP along with the signed SS-1. GSP will send copies to the FAM and the FAC.


The buyer will contact the FAM to make arrangements to pick up the property. The buyer cannot pick up the property unless they have their receipt. GSP will assist the buyers and the FAMs when property is being picked up. The buyer will sign the receipt showing they picked up the property. The FAM will forward a copy to GSP to close out the SS-1 and will record the proper entries into the SAM II Fixed Asset system.

Sealed Bids

MOSASP will collect information on the property to be listed on the sealed bid from the SS-1s. They will post the sealed bid on their website and mail to appropriate potential buyers.

FAMs will retain the property until the sealed bid sale document has been published. Once the sale document has been published, GSP will collect and store the property, lot the property (according to the sale document) and show to prospective buyers if necessary.

MOSASP will receive bids, process the award at the close of the bid and send a notification to the buyer and to GSP. GSP will forward a copy of the award to the FAM.

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The buyer will submit their payment to MOSASP. MOSASP will then send a receipt to the buyer and to GSP along with the signed SS-1. GSP will send copies to the FAM and the FAC.

The buyer will contact GSP to make arrangements to pick up the property. The buyer cannot pick up the property unless they have their receipt. GSP will assist the buyers when property is being picked up. The buyer will sign the receipt showing they picked up the property. The GSP will forward a copy to the FAM to close out the SS-1 and will record the proper entries into the SAM II Fixed Asset system.

Completion of Forms

SS-1: SS-1s must be completed by fund. FAMs may not include property purchased from different funds on the same SS-1. Complete all required fields. If a fixed asset number is attached to the property, include the fixed asset number. Provide a very detailed description of the property in the description field. The more information provided, the easier it will be to sell the property. Also ensure the accurate condition code is listed. Condition codes include: N (New), S (Serviceable), R (Repairable), and C (Condemned).





If disposing of computers, the SS-1s will need to be routed to ITSD for sanitization verification before it is sent to GSP and MOSASP.

SS-2: Complete all required fields. If a fixed asset number is attached to the property, include the fixed asset number. Provide a very detailed description of the property in the description field.

Online Forms: The following forms are available on the Intranet <http://oa.mo.gov/purchasing/surplus-property/state-surplus-property-program>: Online Computer Description Form, Online Description form for MISC and Online Vehicle Description Form. The applicable form must be completed at the time it is determined that the property will be disposed of via online auction.

Computers, Printers, and other IT Related Equipment

Special conditions exist for the disposal of IT type property such as: printers, monitors, computers and copiers. The FAMS will route the property to ITSD. ITSD will determine if the property can be used elsewhere within DNR, if parts from the property

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are needed or if it can be transferred to another agency. ITSD will communicate to the FAM what will be done with the property. The FAM will complete the SS-1 and route it to ITSD. ITSD will sanitize and complete the sanitization authorization on the SS-1. ITSD will submit the completed SS-1 to GSP. ITSD will bundle the property and send it to its determined destination or hold it until it has been surplus.

Copiers also have a hard drive that needs to be sanitized prior to being disposed. Copiers are not sanitized by ITSD. They must be sanitized and certified at the programs.